

# Draft FACTS Notes Report for FY 1998

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**NOTE 1. REPORTING ENTITIY:**

**A. Identification of Business Line**

Name of Business Line

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**B. Programs Consolidated in this Business Line**

If multiple programs or sub-units are included in this business line, list them by name. Program, trust funds, deposit and clearing accounts

|     | Entity Name | ATB's |
|-----|-------------|-------|
| 1.  | <hr/>       | <hr/> |
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| 20. | <hr/>       | <hr/> |

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES:**

**A. Departures from SFFAS**

Are there any known departures from the accounting standards as prescribed in Statements of Federal Accounting Standards for this business line? If YES, explain the departure.

1. ☐ NO  
☐ YES

2. Explanation of departure

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**B. Subsequent Events**

Does this reporting entity have knowledge of any events that have occurred subsequent to the balance sheet date that might be material to the consolidated financial statements? If YES, describe the nature of the event and provide an estimate of the effect on the financial statements.

1. ☐ NO  
☐ YES

2. Nature of the event:

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3. Estimated effect on the financial statements:

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**NOTE 3. FUND BALANCE WITH TREASURY:**

**A. Fund Balance per Treasury**

\$ \_\_\_\_\_

**B. Adjustments:**

1. \_\_\_\_\_  
2. \_\_\_\_\_  
3. \_\_\_\_\_  
4. \_\_\_\_\_  
5. \_\_\_\_\_

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6. Total Adjustments

\$ \_\_\_\_\_

**C. Fund Balance per Agency – SGL Account 1010**

\$ \_\_\_\_\_

**NOTE 4. CASH AND OTHER MONETARY ASSETS:****A. Other Monetary Assets -- SGL Account 1195**

1. Gold \$ \_\_\_\_\_
2. Reserve Position in the IMF \$ \_\_\_\_\_
3. Special Drawing Rights (SDRs) \$ \_\_\_\_\_
4. Other Monetary Assets
  - a. \_\_\_\_\_ \$ \_\_\_\_\_
  - b. \_\_\_\_\_ \$ \_\_\_\_\_
  - c. \_\_\_\_\_ \$ \_\_\_\_\_
  - d. \_\_\_\_\_ \$ \_\_\_\_\_
5. Total Other Monetary Assets \$ \_\_\_\_\_

**B. Other Information**

1. Number of Fine Troy Ounces of Gold \_\_\_\_\_
2. Value of a single SDR \$ \_\_\_\_\_
3. Checks Outstanding \$ \_\_\_\_\_
4. Market value of gold on the London Fixing \$ \_\_\_\_\_

**NOTE 5. NON-EXCHANGE REVENUE AND RELATED RECEIVABLES:****A. Taxes Receivable Beginning of Year**

|  | SGL 1310<br>Taxes<br>Receivable | SGL 1319<br>Allowance<br>for Taxes<br>Receivable | SGL 1340N<br>Interest<br>Receivable | SGL 1349<br>Allowance<br>for Interest<br>Receivable | Net<br>Taxes<br>Receivable<br>9/30/97 |
|--|---------------------------------|--|-------------------------------------|---|---------------------------------------|
| 1. Individual Income Tax and<br>Tax Withholdings | \$ _____                        | \$ _____   | \$ _____                            | \$ _____  | \$ _____                              |
| 2. Corporate Taxes                               | _____                           | _____  | _____                               | _____   | _____                                 |
| 3. Unemployment Insurance                        | _____                           | _____  | _____                               | _____   | _____                                 |
| 4. Excise Taxes                                  | _____                           | _____  | _____                               | _____   | _____                                 |
| 5. Estate and Gift Taxes                         | _____                           | _____  | _____                               | _____   | _____                                 |
| 6. Railroad Retirement                           | _____                           | _____  | _____                               | _____   | _____                                 |
| 7. Customs Duties                                | _____                           | _____  | _____                               | _____   | _____                                 |
| 8. Miscellaneous                                 | _____                           | _____  | _____                               | _____   | _____                                 |
| 9. Total Taxes Receivable                        | \$ _____                        | \$ _____   | \$ _____                            | \$ _____  | \$ _____                              |

**B. Taxes Receivable End of Year**

|  | SGL 1310<br>Taxes<br>Receivable | SGL 1319<br>Allowance<br>for Taxes<br>Receivable | SGL 1340<br>Interest<br>Receivable | SGL 1349<br>Allowance<br>for Interest<br>Receivable | Net<br>Taxes<br>Receivable<br>9/30/98 |
|--|---------------------------------|--|------------------------------------|---|---------------------------------------|
| 1. Individual Income Tax and<br>Tax Withholdings | \$ _____                        | \$ _____   | \$ _____                           | \$ _____  | \$ _____                              |
| 2. Corporate Taxes                               | _____                           | _____  | _____                              | _____   | _____                                 |
| 3. Unemployment Insurance                        | _____                           | _____  | _____                              | _____   | _____                                 |
| 4. Excise Taxes                                  | _____                           | _____  | _____                              | _____   | _____                                 |
| 5. Estate and Gift Taxes                         | _____                           | _____  | _____                              | _____   | _____                                 |
| 6. Railroad Retirement                           | _____                           | _____  | _____                              | _____   | _____                                 |
| 7. Customs Duties                                | _____                           | _____  | _____                              | _____   | _____                                 |
| 8. Miscellaneous                                 | _____                           | _____  | _____                              | _____   | _____                                 |
| 9. Total Taxes Receivable                        | \$ _____                        | \$ _____   | \$ _____                           | \$ _____  | \$ _____                              |

**C. Non-Exchange Revenue**

|  | SGL 5800<br>Taxes<br>Collected | Change in<br>Net Taxes<br>Receivable | SGL 5320<br>Penalties<br>& Fines | Total<br>Revenue | SGL 5900<br>Less<br>Refunds | Net<br>Revenue |
|--|--------------------------------|--------------------------------------|----------------------------------|------------------|-----------------------------|----------------|
| 1. Individual Income Tax and<br>Tax Withholdings | \$ _____                       | \$ _____                             | \$ _____                         | \$ _____         | \$ _____                    | \$ _____       |
| 2. Corporate Taxes                               | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 3. Unemployment Insurance                        | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 4. Excise Taxes                                  | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 5. Estate and Gift Taxes                         | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 6. Railroad Retirement                           | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 7. Customs Duties                                | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 8. Miscellaneous                                 | _____                          | _____                                | _____                            | _____            | _____                       | _____          |
| 9. Totals  | \$ _____                       | \$ _____                             | \$ _____                         | \$ _____         | \$ _____                    | \$ _____       |

**NOTE 6. -- PROPERTY, PLANT AND EQUIPMENT:**

|                                      | (1)<br>PP&E | (2)<br>Accumulated<br>Depreciation/<br>Amortization | (3)<br>Net |
|--------------------------------------|-------------|---|------------|
| A. Balance as of September 30, 1997  | \$ _____    | \$ _____  | \$ _____   |
| B. Purchases and other acquisitions  | _____       | _____   | _____      |
| C. Deletions from Balance Sheet      | _____       | _____   | _____      |
| D. Revaluations                      | _____       | _____   | _____      |
| E. Reclassified as Stewardship       | _____       | _____   | _____      |
| F. Current Year Depreciation Expense | _____       | _____   | _____      |
| G. Balance as of September 30, 1998  | \$ _____    | \$ _____  | \$ _____   |

**NOTE 7. -- SGL 1310N & 1319N -- Accounts Receivable:**

|  | SGL 1310N         | SGL 1319N            |
|--|-------------------|----------------------|
|  | <u>Accounts</u>   | <u>Allowance for</u> |
|  | <u>Receivable</u> | <u>loss on Accts</u> |
|  |                   | <u>Receivable</u>    |
| <b>A. Taxes Receivable</b>                       |                   |                      |
| 1. Individual Income Tax and<br>Tax Withholdings | \$ _____          | \$ _____             |
| 2. Corporate Taxes                               | _____             | _____                |
| 3. Unemployment Insurance                        | _____             | _____                |
| 4. Excise Taxes                                  | _____             | _____                |
| 5. Estate and Gift Taxes                         | _____             | _____                |
| 6. Railroad Retirement                           | _____             | _____                |
| 7. Customs Duties                                | _____             | _____                |
| 8. Miscellaneous                                 | _____             | _____                |
| 9. Total Taxes Receivable                        | \$ _____          | \$ _____             |

**B. Accounts Receivable from exchange transactions**

|  |       |       |
|--|-------|-------|
| Program Name                                       |       |       |
| 1. <b>C</b> _____                                  | _____ | _____ |
| 2. <b>C</b> _____                                  | _____ | _____ |
| 3. <b>C</b> _____                                  | _____ | _____ |
| 4. <b>C</b> _____                                  | _____ | _____ |
| 5. <b>C</b> _____                                  | _____ | _____ |
| 6. <b>C</b> _____                                  | _____ | _____ |
| 7. <b>C</b> _____                                  | _____ | _____ |
| 8. <b>C</b> _____                                  | _____ | _____ |
| 9. <b>C</b> _____                                  | _____ | _____ |
| 10 <b>C</b> _____                                  | _____ | _____ |
| 11 <b>C</b> _____                                  | _____ | _____ |
| 12 <b>C</b> _____                                  | _____ | _____ |
| 13 <b>C</b> _____                                  | _____ | _____ |
| 14 <b>C</b> _____                                  | _____ | _____ |
| 15 <b>C</b> _____                                  | _____ | _____ |
| 16 <b>C</b> _____                                  | _____ | _____ |
| 17 <b>C</b> _____                                  | _____ | _____ |
| 18 <b>C</b> _____                                  | _____ | _____ |
| 19 <b>C</b> _____                                  | _____ | _____ |
| 20 <b>C</b> _____                                  | _____ | _____ |
| 21. Total Accounts Receivable from exchange trans. | _____ | _____ |

**C. Total SGL 1310 & 1319**

**NOTE 8. -- SGL 1340N & 1349N -- INTEREST RECEIVABLE:**

|  | SGL 1340N         | SGL 1349N          |
|--|-------------------|--------------------|
|  | Interest          | Allowance          |
|  | <u>Receivable</u> | <u>on Interest</u> |
| <b>A. Interest on Loans Receivable</b>           |                   |                    |
| Program Name                                     |                   |                    |
| 1. <u>☐</u> _____                                | _____             | _____              |
| 2. <u>☐</u> _____                                | _____             | _____              |
| 3. <u>☐</u> _____                                | _____             | _____              |
| 4. <u>☐</u> _____                                | _____             | _____              |
| 5. <u>☐</u> _____                                | _____             | _____              |
| 6. <u>☐</u> _____                                | _____             | _____              |
| 7. <u>☐</u> _____                                | _____             | _____              |
| 8. Total Interest on Loans Receivable            | _____             | _____              |
| <b>B. Interest on Accounts Receivable</b>        |                   |                    |
| Description                                      |                   |                    |
| 1. _____   | _____             | _____              |
| 2. _____   | _____             | _____              |
| 3. _____   | _____             | _____              |
| 4. _____   | _____             | _____              |
| 5. Total Interest on Accounts Receivable         | _____             | _____              |
| <b>C. Interest on Taxes Receivable</b>           |                   |                    |
| 1. Individual Income Tax and<br>Tax Withholdings | _____             | _____              |
| 2. Corporate Taxes                               | _____             | _____              |
| 3. Unemployment Insurance                        | _____             | _____              |
| 4. Excise Taxes                                  | _____             | _____              |
| 5. Estate and Gift Taxes                         | _____             | _____              |
| 6. Railroad Retirement                           | _____             | _____              |
| 7. Customs Duties                                | _____             | _____              |
| 8. Miscellaneous                                 | _____             | _____              |
| 9. Total Interest on Taxes Receivable            | _____             | _____              |
| <b>D. Total Interest Receivable</b>              | _____             | _____              |

**NOTE 9 -- SGL 2110 & 2190 -- ACCOUNTS AND BENEFITS PAYABLE:**

|                             | (SGL 2110)     | (SGL 2190)     |
|-----------------------------|----------------|----------------|
|                             | Accounts       | Other          |
| <b>A. Other Liabilities</b> |                |                |
| <u>Program</u>              | <u>Payable</u> | <u>Accrued</u> |
| 1. <u>☐</u> _____           | _____          | _____          |



|     |                         |  |  |
|-----|-------------------------|--|--|
| 2.  | ¢                       |  |  |
| 3.  | ¢                       |  |  |
| 4.  | ¢                       |  |  |
| 5.  | ¢                       |  |  |
| 6.  | ¢                       |  |  |
| 7.  | ¢                       |  |  |
| 8.  | ¢                       |  |  |
| 9.  | ¢                       |  |  |
| 10. | ¢                       |  |  |
| 11. | Total Other Liabilities |  |  |

**B. Benefits Due and Payable**

Program

|     |  |  |  |
|-----|--|--|--|
| 1.  | Federal Old Age & Survivors Insurance (OASI) |  |  |
| 2.  | Fed. Hospital Insurance, Medicare (Part A)   |  |  |
| 3.  | Fed. Hospital Insurance, Medicare (Part B)   |  |  |
| 4.  | Medicaid                                     |  |  |
| 5.  | Federal Disability Insurance (DI)            |  |  |
| 6.  | Unemployment                                 |  |  |
| 7.  | Black Lung                                   |  |  |
| 8.  | Railroad Retirement                          |  |  |
| 9.  | ¢  |  |  |
| 10. | ¢  |  |  |
| 11. | ¢  |  |  |
| 12. | ¢  |  |  |
| 13. | Total Benefits Due and Payable               |  |  |
| 14. | Total SGL 2190 - Other Accrued Liabilities   |  |  |

**C. Accounts Payable**

Program

|     |                             |  |
|-----|-----------------------------|--|
| 1.  | Interest on the Public Debt |  |
| 2.  | ¢                           |  |
| 3.  | ¢                           |  |
| 4.  | ¢                           |  |
| 5.  | ¢                           |  |
| 6.  | ¢                           |  |
| 7.  | ¢                           |  |
| 8.  | ¢                           |  |
| 9.  | ¢                           |  |
| 10. | ¢                           |  |
| 11. | ¢                           |  |
| 12. | ¢                           |  |
| 13. | ¢                           |  |
| 14. | ¢                           |  |
| 15. | ¢                           |  |

|                            |  |  |
|----------------------------|--|--|
| 16. <b>☒</b>               |  |  |
| 17. <b>☒</b>               |  |  |
| 18. <b>☒</b>               |  |  |
| 19. <b>☒</b>               |  |  |
| 20. <b>☒</b>               |  |  |
| 21. Total Accounts Payable |  |  |

**D. Total SGL 2110 – Accounts Payable**

**NOTE 10 -- FEDERAL DEBT SECURITIES HELD BY THE PUBLIC**

**A. Treasury Securities**

|                                      | <u>Amount</u> | <u>Average Interest Rate</u> |
|--------------------------------------|---------------|------------------------------|
| 1. Marketable Securities             |               |                              |
| a. Bills                             |               |                              |
| b. Notes                             |               |                              |
| c. Bonds                             |               |                              |
| 2. Non-Marketable Securities         |               |                              |
| a. Foreign Government Series         |               |                              |
| b. Government Account Series         |               |                              |
| c. State and Local Government Series |               |                              |
| d. U.S. Savings Bonds                |               |                              |
| e. Other                             |               |                              |
| 3. Non-Interest Bearing Debt         |               |                              |
| 4. Total Treasury Securities         |               |                              |
| 5. Unamortized premiums              |               |                              |
| 6. Unamortized discounts             |               |                              |
| 7. Total Treasury Securities, Net    |               |                              |

**B. Agency Securities**

| <u>Agency Name</u>         | <u>Amount</u> | <u>Authority</u> |
|----------------------------|---------------|------------------|
| 1.                         |               |                  |
| 2.                         |               |                  |
| 3.                         |               |                  |
| 4. Total Agency Securities |               |                  |

**C. Federal Debt Securities Held as Investment by Government Accounts**

| <u>Program Name</u>  | <u>Federal Funds</u> | <u>Trust Funds</u> | <u>Total</u> |
|--|----------------------|--------------------|--------------|
| 1. <b>☒</b>  |                      |                    |              |
| 2. <b>☒</b>  |                      |                    |              |
| 3. <b>☒</b>  |                      |                    |              |
| 4. <b>☒</b>  |                      |                    |              |
| 5. <b>☒</b>  |                      |                    |              |
| 6. Total federal debt securities held as investment by government accounts |                      |                    |              |

|  |       |       |       |
|--|-------|-------|-------|
| 7. Unamortized Premium   | _____ | _____ | _____ |
| 8. Unamortized Discounts   | _____ | _____ | _____ |
| 9. Net federal debt securities held as investment by government accounts | _____ | _____ | _____ |

**NOTE 11 -- SGL 2220 -- ACCRUED UNFUNDED LIABILITIES**

| <b>A. Accrued Unfunded Liabilities</b> | <b>FECA<br/>Liability</b> | <b>OPM<br/>Allocated<br/>Pension<br/>Liability</b> | <b>OPM<br/>Allocated<br/>Health<br/>Liability</b> | <b>Other<br/>Liabilities</b> | <b>SGL 2220<br/>Accrued<br/>Unfunded<br/>Liabilities</b> |
|--|---------------------------|--|---|------------------------------|--|
| Budget Functional Classification       |                           |  |   |                              |  |
| 1. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 2. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 3. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 4. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 5. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 6. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 7. <b>☐</b> _____                      | _____                     | _____  | _____   | _____                        | _____  |
| 8. Total                               | _____                     | _____  | _____   | _____                        | _____  |

**NOTE 12 -- FEDERAL EMPLOYEE AND VETERAN BENEFITS PAYABLE**

**A. CHANGE IN ACTUARIAL ACCRUED PENSION LIABILITY AND COMPONENTS OF RELATED EXPENSE:**

|   |       |                      |
|---|-------|----------------------|
| 1. Actuarial accrued pension liability, beginning of period               | _____ |                      |
| <b>Pension expense:</b>   |       |                      |
| 2. Normal costs   | _____ |                      |
| 3. Interest on unfunded liability   | _____ |                      |
| 4. Actuarial gains (-)/losses   | _____ |                      |
| 5. Total expense  | _____ |                      |
| 6. Benefits paid  | _____ |                      |
| 7. Actuarial accrued pension liability, end of period ( <b>SGL 2610</b> ) | _____ | Valuation Date _____ |

**B. PENSION ASSUMPTIONS USED**

|                               |       |
|-------------------------------|-------|
| 1. Rate of interest           | _____ |
| 2. Rate of inflation          | _____ |
| 3. Projected Salary increases | _____ |

**C. CHANGE IN ACCRUED POST-EMPLOYMENT HEALTH BENEFITS LIABILITY  
AND COMPONENTS OF RELATED EXPENSE**

|  |  |                |
|--|--|----------------|
| 1. Actuarial post-employment health benefits,<br>beginning of period             |  |                |
| <b>Post-employment health benefits expense:</b>                                  |  |                |
| 2. Normal costs  |  |                |
| 3. Interest on unfunded liability  |  |                |
| 4. Actuarial gains (-)/losses  |  |                |
| 5. Total expense   |  |                |
| 6. Claims paid   |  |                |
| 7. Actuarial accrued post-employment health<br>benefits liability, end of period |  | Valuation Date |

**D. HEALTH ASSUMPTIONS USED**

|                                  |  |
|----------------------------------|--|
| 1. Rate of interest              |  |
| 2. Rate of health care inflation |  |

**NOTE 13 – SGL 2620 & 2690 -- INSURANCE PLANS AND OTHER ACTUARIAL  
LIABILITIES**

|                            | (SGL 2620) | (SGL 2690) |
|----------------------------|------------|------------|
| <b>A. Health Insurance</b> |            |            |
| 1. ₡                       |            |            |
| 2. ₡                       |            |            |
| 3. ₡                       |            |            |
| 4. ₡                       |            |            |
| 5. ₡                       |            |            |
| 6. Total Health Insurance  |            |            |
| <b>B. Life Insurance</b>   |            |            |
| 1. ₡                       |            |            |
| 2. ₡                       |            |            |
| 3. ₡                       |            |            |
| 4. ₡                       |            |            |
| 5. ₡                       |            |            |
| 6. ₡                       |            |            |
| 7. ₡                       |            |            |
| 8. ₡                       |            |            |
| 9. ₡                       |            |            |
| 10. ₡                      |            |            |
| 11. Total Life Insurance   |            |            |
| <b>C. Pension Plans</b>    |            |            |
| 1. ₡                       |            |            |
| 2. ₡                       |            |            |
| 3. ₡                       |            |            |

- |                        |       |       |
|------------------------|-------|-------|
| 4. ₱ _____             | _____ | _____ |
| 5. ₱ _____             | _____ | _____ |
| 6. Total Pension Plans |       | _____ |

**D. Other Liabilities**

- |                            |       |       |
|----------------------------|-------|-------|
| 1. ₱ _____                 | _____ | _____ |
| 2. ₱ _____                 | _____ | _____ |
| 3. ₱ _____                 | _____ | _____ |
| 4. ₱ _____                 | _____ | _____ |
| 5. ₱ _____                 | _____ | _____ |
| 6. Total Other Liabilities | _____ | _____ |

7. Total SGL 2620 – Insurance Plans

8. Total SGL 2690 – Other Actuarial Liabilities

**NOTE 14 -- COMMITMENTS AND CONTINGENCIES:**

| <b>A. Long-term Leases</b>  | <u>Capital<br/>Leases</u> | <u>Operating<br/>Leases</u> | <u>Total</u> |
|-----------------------------|---------------------------|-----------------------------|--------------|
| 1. ₱ _____                  | _____                     | _____                       | _____        |
| 2. ₱ _____                  | _____                     | _____                       | _____        |
| 3. ₱ _____                  | _____                     | _____                       | _____        |
| 4. ₱ _____                  | _____                     | _____                       | _____        |
| 5. ₱ _____                  | _____                     | _____                       | _____        |
| 6. Total Undelivered Orders | _____                     | _____                       | _____        |

| <b>B. Undelivered Orders</b> | <u>Public</u> | <u>Governmental</u> | <u>Total</u> |
|------------------------------|---------------|---------------------|--------------|
| 1. ₱ _____                   | _____         | _____               | _____        |
| 2. ₱ _____                   | _____         | _____               | _____        |
| 3. ₱ _____                   | _____         | _____               | _____        |
| 4. ₱ _____                   | _____         | _____               | _____        |
| 5. ₱ _____                   | _____         | _____               | _____        |
| 6. Total Undelivered Orders  | _____         | _____               | _____        |

| <b>C. Insurance Contingencies</b> | <u>Possible<br/>Contingency</u> | <u>Insurance<br/>in Force</u> | <u>Commitments<br/>to Insure</u> | <u>Indemnity<br/>Agreements</u> |
|-----------------------------------|---------------------------------|-------------------------------|----------------------------------|---------------------------------|
| 1. ₱ _____                        | _____                           | _____                         | _____                            | _____                           |
| 2. ₱ _____                        | _____                           | _____                         | _____                            | _____                           |
| 3. ₱ _____                        | _____                           | _____                         | _____                            | _____                           |
| 4. ₱ _____                        | _____                           | _____                         | _____                            | _____                           |
| 5. ₱ _____                        | _____                           | _____                         | _____                            | _____                           |
| 6. Total Insurance                | _____                           | _____                         | _____                            | _____                           |

**D. Government Loan & Credit Guarantees**

- |            |       |
|------------|-------|
| 1. ₱ _____ | _____ |
|------------|-------|

|                                   |       |       |
|-----------------------------------|-------|-------|
| 2. ₡                              | _____ | _____ |
| 3. ₡                              | _____ | _____ |
| 4. ₡                              | _____ | _____ |
| 5. ₡                              | _____ | _____ |
| 6. Total Loan & Credit Guarantees | _____ | _____ |

**E. Unadjudicated Claims**

|                               |       |       |
|-------------------------------|-------|-------|
| 1. ₡                          | _____ | _____ |
| 2. ₡                          | _____ | _____ |
| 3. ₡                          | _____ | _____ |
| 4. ₡                          | _____ | _____ |
| 5. ₡                          | _____ | _____ |
| 6. Total Unadjudicated Claims | _____ | _____ |

**F. Other Contingencies**

|                        |       |       |
|------------------------|-------|-------|
| 1. ₡                   | _____ | _____ |
| 2. ₡                   | _____ | _____ |
| 3. ₡                   | _____ | _____ |
| 4. ₡                   | _____ | _____ |
| 5. ₡                   | _____ | _____ |
| 6. Total Contingencies | _____ | _____ |

**NOTE 15 -- SGL 7400 -- PRIOR PERIOD ADJUSTMENTS:**

|                                | Decreases<br>to Equity<br>(Debit) | Increases<br>to Equity<br>(Credit) |
|--------------------------------|-----------------------------------|------------------------------------|
| <b>A. Correction of Errors</b> |                                   |                                    |
| 1. _____                       | _____                             | _____                              |
| 2. _____                       | _____                             | _____                              |
| 3. _____                       | _____                             | _____                              |
| 4. _____                       | _____                             | _____                              |
| 5. _____                       | _____                             | _____                              |
| 6. Total Correction of Errors  | _____                             | _____                              |

|  | Decreases<br>to Equity<br>(Debit) | Increases<br>to Equity<br>(Credit) |
|--|-----------------------------------|------------------------------------|
| <b>B. Changes in Accounting Principles</b> |                                   |                                    |
| 1. _____                                   | _____                             | _____                              |
| 2. _____                                   | _____                             | _____                              |
| 3. _____                                   | _____                             | _____                              |
| 4. _____                                   | _____                             | _____                              |
| 5. _____                                   | _____                             | _____                              |
| 6. Total Changes in Accounting Principles  | _____                             | _____                              |

|   |       |       |
|---|-------|-------|
| <b>C. Total Prior Period Adjustments (SGL 7400)</b> | _____ | _____ |
|---|-------|-------|

**D. Additional Information:**

|  |
|--|
|  |
|  |
|  |
|  |

**NOTE 16 – DEDICATED COLLECTIONS:**

| A. Trust Fund Receipts and Disbursements |  | Receipts | Disbursements |
|--|--|----------|---------------|
| 1. ₪                                     |  |          |               |
| 2. ₪                                     |  |          |               |
| 3. ₪                                     |  |          |               |
| 4. ₪                                     |  |          |               |
| 5. ₪                                     |  |          |               |

| B. Trust Fund Assets |  | Balances<br>End of year | Investments<br>in Government<br>Securities |
|----------------------|--|-------------------------|--|
| 1. ₪                 |  |                         |  |
| 2. ₪                 |  |                         |  |
| 3. ₪                 |  |                         |  |
| 4. ₪                 |  |                         |  |
| 5. ₪                 |  |                         |  |

**NOTE 17 -- DEFERRED MAINTENANCE**

**A. General Property, Plant and Equipment**

| Asset Category / Measurement Method   | Overall<br>Condition of<br>Asset Class | Cost Range to Return<br>to Acceptable Condition |      | Critical<br>Maintenance |
|---------------------------------------|--|---|------|-------------------------|
|                                       |  | LOW   | HIGH |                         |
| 1. Buildings, structures & facilities |  |   |      |                         |
| a. Condition Assessment Survey ₪      |  |   |      |                         |
| b. Life-cycle Cost Method ₪           |  |   |      |                         |
| 2. Furniture, fixtures & equipment    |  |   |      |                         |
| a. Condition Assessment Survey ₪      |  |   |      |                         |
| b. Life-cycle Cost Method ₪           |  |   |      |                         |
| 3. Assets under capital lease         |  |   |      |                         |
| a. Condition Assessment Survey ₪      |  |   |      |                         |
| b. Life-cycle Cost Method ₪           |  |   |      |                         |
| 4. Land                               |  |   |      |                         |
| a. Condition Assessment Survey ₪      |  |   |      |                         |
| b. Life-cycle Cost Method ₪           |  |   |      |                         |
| 5. All other categories               |  |   |      |                         |
| a. Condition Assessment Survey ₪      |  |   |      |                         |
| b. Life-cycle Cost Method ₪           |  |   |      |                         |
| 6. Total Deferred Maintenance         |  |   |      |                         |

on general property, plant  
and equipment

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**B. Additional Information:**

|  |
|--|
|  |
|  |
|  |

**C. Heritage Assets**

| Asset Category / Measurement Method                 | Overall<br>Condition of<br>Asset Class | Cost Range to Return<br>to Acceptable Condition |       | Critical<br>Maintenance |
|---|--|---|-------|-------------------------|
|   |  | LOW   | HIGH  |                         |
| 1. _____  |  |   |       |                         |
| a. Condition Assessment Survey                      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method                           | € _____                                | _____   | _____ | _____                   |
| 2. _____  |  |   |       |                         |
| a. Condition Assessment Survey                      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method                           | € _____                                | _____   | _____ | _____                   |
| 3. _____  |  |   |       |                         |
| a. Condition Assessment Survey                      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method                           | € _____                                | _____   | _____ | _____                   |
| 4. _____  |  |   |       |                         |
| a. Condition Assessment Survey                      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method                           | € _____                                | _____   | _____ | _____                   |
| 5. _____  |  |   |       |                         |
| a. Condition Assessment Survey                      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method                           | € _____                                | _____   | _____ | _____                   |
| 6. Total Deferred Maintenance<br>on Heritage Assets |  |   |       |                         |

**D. Additional Information:**

|  |
|--|
|  |
|  |
|  |

**E. Federal Mission Assets**

| Asset Category / Measurement Method | Overall<br>Condition of<br>Asset Class | Cost Range to Return<br>to Acceptable Condition |       | Critical<br>Maintenance |
|-------------------------------------|--|---|-------|-------------------------|
|                                     |  | LOW   | HIGH  |                         |
| 1. _____                            |  |   |       |                         |
| a. Condition Assessment Survey      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method           | € _____                                | _____   | _____ | _____                   |
| 2. _____                            |  |   |       |                         |
| a. Condition Assessment Survey      | € _____                                | _____   | _____ | _____                   |
| b. Life-cycle Cost Method           | € _____                                | _____   | _____ | _____                   |



|     |   |   |       |       |       |
|-----|---|---|-------|-------|-------|
| 3.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 4.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 5.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 6.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 7.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 8.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 9.  | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 10. | _____   |   |       |       |       |
|     | a. Condition Assessment Survey                          | ¢ | _____ | _____ | _____ |
|     | b. Life-cycle Cost Method                               | ¢ | _____ | _____ | _____ |
| 11. | Total Deferred Maintenance<br>on Federal Mission Assets |   | _____ |       |       |

**F. Additional Information:**

|       |
|-------|
| _____ |
| _____ |
| _____ |
| _____ |

**G. Stewardship Land**

| Asset Category / Measurement Method | Overall<br>Condition of<br>Asset Class | Cost Range to Return<br>to Acceptable Condition |       | Critical<br>Maintenance |
|-------------------------------------|--|---|-------|-------------------------|
|                                     |  | LOW   | HIGH  |                         |
| 1. Bureau of Land Management Land   |  |   |       |                         |
| a. Condition Assessment Survey      | ¢                                      | _____   | _____ | _____                   |
| b. Life-cycle Cost Method           | ¢                                      | _____   | _____ | _____                   |
| 2. National Wildlife Refuge         |  |   |       |                         |
| a. Condition Assessment Survey      | ¢                                      | _____   | _____ | _____                   |
| b. Life-cycle Cost Method           | ¢                                      | _____   | _____ | _____                   |
| 3. National Parks                   |  |   |       |                         |
| a. Condition Assessment Survey      | ¢                                      | _____   | _____ | _____                   |
| b. Life-cycle Cost Method           | ¢                                      | _____   | _____ | _____                   |

|  |   |       |       |       |
|--|---|-------|-------|-------|
| 4. National Forests                                  |   |       |       |       |
| a. Condition Assessment Survey                       | ¢ | _____ | _____ | _____ |
| b. Life-cycle Cost Method                            | ¢ | _____ | _____ | _____ |
| 5. National Grasslands                               |   |       |       |       |
| a. Condition Assessment Survey                       | ¢ | _____ | _____ | _____ |
| b. Life-cycle Cost Method                            | ¢ | _____ | _____ | _____ |
| 6. Wilderness Areas                                  |   |       |       |       |
| a. Condition Assessment Survey                       | ¢ | _____ | _____ | _____ |
| b. Life-cycle Cost Method                            | ¢ | _____ | _____ | _____ |
| 7. Total Deferred Maintenance<br>on Stewardship Land |   |       |       |       |

**H. Additional Information:**

|  |
|--|
|  |
|  |
|  |
|  |

**NOTE 18 -- OTHER ITEMS:**

**A. Other Cash – SGL Account 1190**

|                     |       |       |
|---------------------|-------|-------|
| 1.                  | _____ | _____ |
| 2.                  | _____ | _____ |
| 3.                  | _____ | _____ |
| 4.                  | _____ | _____ |
| 5.                  | _____ | _____ |
| 6. Total Other Cash |       |       |

**B. Other Related Property – SGL Account 1591**

|                                 |       |       |
|---------------------------------|-------|-------|
| 1.                              | _____ | _____ |
| 2.                              | _____ | _____ |
| 3.                              | _____ | _____ |
| 4.                              | _____ | _____ |
| 5.                              | _____ | _____ |
| 6. Total Other Related Property |       |       |

**C. Other Natural Resources – SGL Account 1840**

|                                  |       |       |
|----------------------------------|-------|-------|
| 1.                               | _____ | _____ |
| 2.                               | _____ | _____ |
| 3.                               | _____ | _____ |
| 4.                               | _____ | _____ |
| 5.                               | _____ | _____ |
| 6. Total Other Natural Resources |       |       |

**D. Other General Property, Plant, and Equipment – SGL Account 1890**

|    |       |       |
|----|-------|-------|
| 1. | _____ | _____ |
|----|-------|-------|

|    |  |       |
|----|--|-------|
| 2. | _____  | _____ |
| 3. | _____  | _____ |
| 4. | _____  | _____ |
| 5. | _____  | _____ |
| 6. | Total Other General Property, Plant, & Equipment | _____ |

**E. Other Assets – SGL Account 1990N**

|     |                    |       |
|-----|--------------------|-------|
| 1.  | _____              | _____ |
| 2.  | _____              | _____ |
| 3.  | _____              | _____ |
| 4.  | _____              | _____ |
| 5.  | _____              | _____ |
| 6.  | _____              | _____ |
| 7.  | _____              | _____ |
| 8.  | _____              | _____ |
| 9.  | _____              | _____ |
| 10. | _____              | _____ |
| 11. | Total Other Assets | _____ |

**F. Other Liabilities – SGL Account 2990N**

|     |                         |       |
|-----|-------------------------|-------|
| 1.  | _____                   | _____ |
| 2.  | _____                   | _____ |
| 3.  | _____                   | _____ |
| 4.  | _____                   | _____ |
| 5.  | _____                   | _____ |
| 6.  | _____                   | _____ |
| 7.  | _____                   | _____ |
| 8.  | _____                   | _____ |
| 9.  | _____                   | _____ |
| 10. | _____                   | _____ |
| 11. | Total Other Liabilities | _____ |

**G. Other Expenses - SGL Account 6900N**

|     |       |       |
|-----|-------|-------|
| 1.  | _____ | _____ |
| 2.  | _____ | _____ |
| 3.  | _____ | _____ |
| 4.  | _____ | _____ |
| 5.  | _____ | _____ |
| 6.  | _____ | _____ |
| 7.  | _____ | _____ |
| 8.  | _____ | _____ |
| 9.  | _____ | _____ |
| 10. | _____ | _____ |

11. Total Other Expenses

**H. Other Gains – SGL Account 7190**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. Total Other Gains

**I. Other Losses – SGL Account 7290**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. Total Other Losses

**NOTE 19 -- LOANS RECEIVABLE AND LOAN GUARANTEE LIABILITIES:**

**A. Direct Loan and/or Loan Guarantee Programs**

1. ₡ \_\_\_\_\_
2. ₡ \_\_\_\_\_
3. ₡ \_\_\_\_\_
4. ₡ \_\_\_\_\_
5. ₡ \_\_\_\_\_
6. ₡ \_\_\_\_\_
7. ₡ \_\_\_\_\_
8. ₡ \_\_\_\_\_
9. ₡ \_\_\_\_\_
10. ₡ \_\_\_\_\_

An analysis of loans receivable, loan guarantees, the liability for loan guarantees, and the nature and amounts of the subsidy and administrative costs associated with the direct loans and loan guarantees is provided in the following sections.

**B. Direct Loans Obligated Prior to FY 1992 (Present Value Method)**

| Loan Programs | Loans Receivable, Gross | Interest Receivable | Foreclosed Property | Present Value Allowance | Value of Assets Related to Direct Loans |
|---------------|-------------------------|---------------------|---------------------|-------------------------|---|
| 1. ₡ _____    | _____                   | _____               | _____               | _____                   | _____                                   |
| 2. ₡ _____    | _____                   | _____               | _____               | _____                   | _____                                   |

|          |  |  |  |  |  |
|----------|--|--|--|--|--|
| 3. ₡     |  |  |  |  |  |
| 4. ₡     |  |  |  |  |  |
| 5. ₡     |  |  |  |  |  |
| 6. ₡     |  |  |  |  |  |
| 7. ₡     |  |  |  |  |  |
| 8. ₡     |  |  |  |  |  |
| 9. ₡     |  |  |  |  |  |
| 10 ₡     |  |  |  |  |  |
| 11 Total |  |  |  |  |  |

**C. Direct Loans Obligated Prior to FY 1992 (Allowance for Loss Method)**

| Loan Programs | Loans Receivable, Gross | Interest Receivable | Allowance For Loan Losses | Foreclosed Property | Value of Assets Related to Direct Loans |
|---------------|-------------------------|---------------------|---------------------------|---------------------|---|
| 1. ₡          |                         |                     |                           |                     |   |
| 2. ₡          |                         |                     |                           |                     |   |
| 3. ₡          |                         |                     |                           |                     |   |
| 4. ₡          |                         |                     |                           |                     |   |
| 5. ₡          |                         |                     |                           |                     |   |
| 6. ₡          |                         |                     |                           |                     |   |
| 7. ₡          |                         |                     |                           |                     |   |
| 8. ₡          |                         |                     |                           |                     |   |
| 9. ₡          |                         |                     |                           |                     |   |
| 10 ₡          |                         |                     |                           |                     |   |
| 11. Total     |                         |                     |                           |                     |   |

**D. Direct Loans Obligated After FY 1991**

| Loan Programs | Loans Receivable, Gross | Interest Receivable | Foreclosed Property | Allowance for Subsidy Cost (Present Value) | Value of Assets Related to Direct Loans |
|---------------|-------------------------|---------------------|---------------------|--|---|
| 1. ₡          |                         |                     |                     |  |   |
| 2. ₡          |                         |                     |                     |  |   |
| 3. ₡          |                         |                     |                     |  |   |
| 4. ₡          |                         |                     |                     |  |   |
| 5. ₡          |                         |                     |                     |  |   |
| 6. ₡          |                         |                     |                     |  |   |
| 7. ₡          |                         |                     |                     |  |   |

|                   |       |       |       |       |  |
|-------------------|-------|-------|-------|-------|--|
| 8. <b>¢</b> _____ | _____ | _____ | _____ | _____ |  |
| 9. <b>¢</b> _____ | _____ | _____ | _____ | _____ |  |
| 10 <b>¢</b> _____ | _____ | _____ | _____ | _____ |  |
| 11 Total          |       |       |       |       |  |

**E. Defaulted Guaranteed Loans from Pre-1992 Guarantees (Present Value Method)**

| Loan<br>Guarantee<br>Programs | Defaulted<br>Guaranteed<br>Loans Rec.,<br>Gross | Interest<br>Receivable | Foreclosed<br>Property | Present<br>Value<br>Allowance | Defaulted<br>Guaranteed<br>Loans Rec.,<br>Net |
|-------------------------------|---|------------------------|------------------------|-------------------------------|---|
| 1. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 2. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 3. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 4. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 5. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 6. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 7. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 8. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 9. <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 10 <b>¢</b> _____             | _____   | _____                  | _____                  | _____                         |   |
| 11 Total                      |   |                        |                        |                               |   |

**F. Defaulted Guaranteed Loans from Pre-1992 Guarantees (Allowance for Loss Method)**

| Loan Guarantee<br>Programs | Defaulted<br>Guaranteed<br>Loans Rec.,<br>Gross | Interest<br>Receivable | Allowance<br>For Loan<br>Losses | Forclosed<br>Property | Defaulted<br>Guaranteed<br>Loans<br>Rec. Net |
|----------------------------|---|------------------------|---------------------------------|-----------------------|--|
| 1. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 2. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 3. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 4. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 5. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 6. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 7. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 8. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 9. <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 10 <b>¢</b> _____          | _____   | _____                  | _____                           | _____                 |  |
| 11 Total                   |   |                        |                                 |                       |  |

### G. Defaulted Guaranteed Loans from Post-1991 Guarantees

| Loan Guarantee Programs | Defaulted Guaranteed Loans Receivable, Gross | Interest Receivable | Foreclosed Property | Allowance for Subsidy Cost (Present Value) | Value of Assets Related to Defaulted Guaranteed Loans Receivable |
|-------------------------|--|---------------------|---------------------|--|--|
| 1. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 2. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 3. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 4. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 5. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 6. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 7. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 8. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 9. ₱ _____              | _____  | _____               | _____               | _____                                      | _____  |
| 10. ₱ _____             | _____  | _____               | _____               | _____                                      | _____  |
| 11 Total                | _____  | _____               | _____               | _____                                      | _____  |

### H. Guaranteed Loans Outstanding

| Loan Programs | Outstanding Principle Guaranteed Loans, Face Value | Amount of Outstanding Principle Guaranteed |
|---------------|--|--|
| 1. ₱ _____    | _____  | _____                                      |
| 2. ₱ _____    | _____  | _____                                      |
| 3. ₱ _____    | _____  | _____                                      |
| 4. ₱ _____    | _____  | _____                                      |
| 5. ₱ _____    | _____  | _____                                      |
| 6. ₱ _____    | _____  | _____                                      |
| 7. ₱ _____    | _____  | _____                                      |
| 8. ₱ _____    | _____  | _____                                      |
| 9. ₱ _____    | _____  | _____                                      |
| 10. ₱ _____   | _____  | _____                                      |
| 11. Total     | _____  | _____                                      |

**I. Liability for Loan Guarantees (Present Value Method, pre 1992)**

| Loan Programs | Liabilities for Losses on Pre-1992 Guarantees, Present Value | Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value | Total Liabilities for Loan Guarantees |
|---------------|--|---|---------------------------------------|
| 1. ₱ _____    | _____  | _____   | _____                                 |
| 2. ₱ _____    | _____  | _____   | _____                                 |
| 3. ₱ _____    | _____  | _____   | _____                                 |
| 4. ₱ _____    | _____  | _____   | _____                                 |
| 5. ₱ _____    | _____  | _____   | _____                                 |
| 6. ₱ _____    | _____  | _____   | _____                                 |
| 7. ₱ _____    | _____  | _____   | _____                                 |
| 8. ₱ _____    | _____  | _____   | _____                                 |
| 9. ₱ _____    | _____  | _____   | _____                                 |
| 10. ₱ _____   | _____  | _____   | _____                                 |
| 11. Total     | _____  | _____   | _____                                 |

**J. Liability for Loan Guarantees (Estimated Future Default Claims, pre 1992)**

| Loan Programs | Liabilities for Losses on Pre-1992 Guarantees, Estimated Future Default Claims | Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value | Total Liabilities for Loan Guarantees |
|---------------|--|---|---------------------------------------|
| 1. ₱ _____    | _____  | _____   | _____                                 |
| 2. ₱ _____    | _____  | _____   | _____                                 |
| 3. ₱ _____    | _____  | _____   | _____                                 |
| 4. ₱ _____    | _____  | _____   | _____                                 |
| 5. ₱ _____    | _____  | _____   | _____                                 |
| 6. ₱ _____    | _____  | _____   | _____                                 |
| 7. ₱ _____    | _____  | _____   | _____                                 |
| 8. ₱ _____    | _____  | _____   | _____                                 |
| 9. ₱ _____    | _____  | _____   | _____                                 |
| 10. ₱ _____   | _____  | _____   | _____                                 |
| 11. Total     | _____  | _____   | _____                                 |

**K. Subsidy Expense for Post-1991 Direct Loans****A. Current Year's Direct Loans**

| Loan Programs | Interest Differential | Defaults | Fees | Other | Total |
|---------------|-----------------------|----------|------|-------|-------|
|---------------|-----------------------|----------|------|-------|-------|



|       |  |  |  |  |  |
|-------|--|--|--|--|--|
| 1. ₡  |  |  |  |  |  |
| 2. ₡  |  |  |  |  |  |
| 3. ₡  |  |  |  |  |  |
| 4. ₡  |  |  |  |  |  |
| 5. ₡  |  |  |  |  |  |
| 6. ₡  |  |  |  |  |  |
| 7. ₡  |  |  |  |  |  |
| 8. ₡  |  |  |  |  |  |
| 9. ₡  |  |  |  |  |  |
| 10 ₡  |  |  |  |  |  |
| Total |  |  |  |  |  |

B. Direct Loan Modifications and Reestimates

| <u>Loan Programs</u> | <u>Modifications</u> | <u>Reestimates</u> |
|----------------------|----------------------|--------------------|
| 1. ₡                 |                      |                    |
| 2. ₡                 |                      |                    |
| 3. ₡                 |                      |                    |
| 4. ₡                 |                      |                    |
| 5. ₡                 |                      |                    |
| 6. ₡                 |                      |                    |
| 7. ₡                 |                      |                    |
| 8. ₡                 |                      |                    |
| 9. ₡                 |                      |                    |
| 10 ₡                 |                      |                    |
| 11. Total            |                      |                    |

C. Total Direct Loan Subsidy Expenses

| <u>Loan Programs</u> | <u>Amount</u> |
|----------------------|---------------|
| 1. ₡                 |               |
| 2. ₡                 |               |
| 3. ₡                 |               |
| 4. ₡                 |               |
| 5. ₡                 |               |
| 6. ₡                 |               |
| 7. ₡                 |               |
| 8. ₡                 |               |
| 9. ₡                 |               |
| 10 ₡                 |               |
| 11. Total            |               |

## L. Subsidy Expense for Post-1991 Loan Guarantees

### A. Current Year's Loan Guarantees

| <u>Loan Programs</u> | <u>Defaults</u> | <u>Fees</u> | <u>Interest Supplement</u> | <u>Other</u> | <u>Total</u> |
|----------------------|-----------------|-------------|----------------------------|--------------|--------------|
| 1. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 2. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 3. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 4. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 5. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 6. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 7. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 8. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 9. ₡ _____           | _____           | _____       | _____                      | _____        |              |
| 10. ₡ _____          | _____           | _____       | _____                      | _____        |              |
| 11. Total            |                 |             |                            |              |              |

### B. Loan Guarantee Modifications and Reestimates

| <u>Loan Programs</u> | <u>Modifications</u> | <u>Reestimates</u> |
|----------------------|----------------------|--------------------|
| 1. ₡ _____           | _____                | _____              |
| 2. ₡ _____           | _____                | _____              |
| 3. ₡ _____           | _____                | _____              |
| 4. ₡ _____           | _____                | _____              |
| 5. ₡ _____           | _____                | _____              |
| 6. ₡ _____           | _____                | _____              |
| 7. ₡ _____           | _____                | _____              |
| 8. ₡ _____           | _____                | _____              |
| 9. ₡ _____           | _____                | _____              |
| 10. ₡ _____          | _____                | _____              |
| 11. Total            |                      |                    |

### C. Total Loan Guarantee Subsidy Expense

| <u>Loan Programs</u> | <u>Amount</u> |
|----------------------|---------------|
| 1. ₡ _____           | _____         |
| 2. ₡ _____           | _____         |
| 3. ₡ _____           | _____         |
| 4. ₡ _____           | _____         |
| 5. ₡ _____           | _____         |
| 6. ₡ _____           | _____         |

|           |       |       |
|-----------|-------|-------|
| 7. ₪      | _____ | _____ |
| 8. ₪      | _____ | _____ |
| 9. ₪      | _____ | _____ |
| 10. ₪     | _____ | _____ |
| 11. Total |       | _____ |

**M. Administrative Expense for Direct Loans**

| <u>Loan Programs</u> | <u>Amount</u> |
|----------------------|---------------|
| 1. ₪                 | _____         |
| 2. ₪                 | _____         |
| 3. ₪                 | _____         |
| 4. ₪                 | _____         |
| 5. ₪                 | _____         |
| 6. ₪                 | _____         |
| 7. ₪                 | _____         |
| 8. ₪                 | _____         |
| 9. ₪                 | _____         |
| 10. ₪                | _____         |
| 11. Total            | _____         |

**N. Administrative Expense for Loan Guarantees**

| <u>Loan Programs</u> | <u>Amount</u> |
|----------------------|---------------|
| 1. ₪                 | _____         |
| 2. ₪                 | _____         |
| 3. ₪                 | _____         |
| 4. ₪                 | _____         |
| 5. ₪                 | _____         |
| 6. ₪                 | _____         |
| 7. ₪                 | _____         |
| 8. ₪                 | _____         |
| 9. ₪                 | _____         |
| 10. ₪                | _____         |
| 11. Total            | _____         |

**O. Additional Information**

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**NOTE 20 -- HUMAN CAPITAL:**

**A. Program Expense**

| <u>Program Name</u> | <u>Expense Type</u> | <u>Amount</u> |
|---------------------|---------------------|---------------|
| 1. ₪                | _____               | _____         |
| 2. ₪                | _____               | _____         |
| 3. ₪                | _____               | _____         |
| 4. ₪                | _____               | _____         |
| 5. ₪                | _____               | _____         |
| 6. ₪                | _____               | _____         |
| 7. ₪                | _____               | _____         |
| 8. ₪                | _____               | _____         |
| 9. ₪                | _____               | _____         |
| 10. ₪               | _____               | _____         |
| 11. Total           |                     | _____         |

**B. Additional Information**

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**NOTE 21 -- RESEARCH AND DEVELOPMENT:****A. Program Expense**

| <u>Program Name</u> | <u>Expense Type</u> | <u>Amount</u> |
|---------------------|---------------------|---------------|
| 1. <b>¢</b> _____   | _____               | _____         |
| 2. <b>¢</b> _____   | _____               | _____         |
| 3. <b>¢</b> _____   | _____               | _____         |
| 4. <b>¢</b> _____   | _____               | _____         |
| 5. <b>¢</b> _____   | _____               | _____         |
| 6. <b>¢</b> _____   | _____               | _____         |
| 7. <b>¢</b> _____   | _____               | _____         |
| 8. <b>¢</b> _____   | _____               | _____         |
| 9. <b>¢</b> _____   | _____               | _____         |
| 10 <b>¢</b> _____   | _____               | _____         |
| 11. Total           |                     |               |

**B. Additional Information**

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**NOTE 22 -- NONFEDERAL PHYSICAL PROPERTY:****A. Program Expense**

| <u>Program Name</u> | <u>Expense Type</u> | <u>Amount</u> |
|---------------------|---------------------|---------------|
| 1. <b>¢</b> _____   | _____               | _____         |
| 2. <b>¢</b> _____   | _____               | _____         |
| 3. <b>¢</b> _____   | _____               | _____         |
| 4. <b>¢</b> _____   | _____               | _____         |
| 5. <b>¢</b> _____   | _____               | _____         |
| 6. <b>¢</b> _____   | _____               | _____         |
| 7. <b>¢</b> _____   | _____               | _____         |
| 8. <b>¢</b> _____   | _____               | _____         |

|             |       |       |       |
|-------------|-------|-------|-------|
| 9. <b>¢</b> | _____ | _____ | _____ |
| 10 <b>¢</b> | _____ | _____ | _____ |
| 11. Total   |       |       |       |

**B. Additional Information**

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